

ABSTRAK

Perusahaan dalam mengembangkan diri harus tetap memperhatikan aspek sosial (*people*) dan lingkungan (*planet*) di samping aspek ekonomi (*profit*). Perbedaan karakteristik tiap perusahaan menyebabkan tanggung jawab sosial perusahaan berbeda-beda. Tujuan penelitian ini adalah Pengaruh Profitabilitas, Likuiditas, Ukuran Perusahaan, Tipe Industri dan Pertumbuhan Perusahaan Terhadap Pengungkapan *Corporate Social Responsibility* (CSR) pada Perusahaan Manufaktur subsektor Makanan dan Minuman dan subsektor Otomotif Di Bursa Efek Indonesia (BEI) Tahun 2012-2016. Sampel perusahaan yang digunakan dalam penelitian ini sebanyak 85 sampel. Data yang digunakan adalah data sekunder berupa laporan tahunan (*annual report*) dan laporan keuangan (*financial report*) perusahaan manufaktur pada subsektor makanan dan minuman dan subsektor otomotif yang telah dipublikasikan. Teknik analisis data yang digunakan adalah regresi linear berganda dengan bantuan program SPSS 21. Hasil penelitian menunjukkan bahwa variabel profitabilitas, likuiditas, ukuran perusahaan, dan pertumbuhan perusahaan berpengaruh terhadap pengungkapan *Corporate Social Responsibility* (CSR), sedangkan variabel Tipe industri tidak berpengaruh terhadap pengungkapan *Corporate Social Responsibility* (CSR).

Kata Kunci : *Corporate Social Responsibility* (CSR), profitabilitas, likuiditas, ukuran perusahaan, tipe industry, dan pertumbuhan perusahaan.

ABSTRACT

Companies in developing themselves must continue to pay attention to the social (people) and environmental (planet) aspects in addition to the economic aspects (profit). Differences in the characteristics of each company cause corporate social responsibility to vary. The purpose of this study is the Influence of Profitability, Liquidity, Company Size, Industrial Type and Company Growth on Disclosure of Corporate Social Responsibility (CSR) in Food and Beverage Sub-sector Manufacturing Companies and Automotive Subsector in Indonesia Stock Exchange (IDX) for 2012-2016. The company samples used in this study were 85 samples. The data used are secondary data in the form of annual reports and financial reports of manufacturing companies in the food and beverage subsector and the automotive subsector which have been published. The data analysis technique used is multiple linear regression with the help of SPSS 21 program. The results show that the variables of profitability, liquidity, company size, and company growth affect the disclosure of Corporate Social Responsibility (CSR), while industry type variables have no effect on Corporate Social disclosures Responsibility (CSR).

Keywords: *Corporate Social Responsibility (CSR), profitability, liquidity, company size, industry type, and company growth.*